

**GOVERNMENT OF TELANGANA
ABSTRACT**

The Telangana Goods and Services Tax Act, 2017 – Notifications under the Act – Orders – Issued.

REVENUE (COMMERCIAL TAXES-II) DEPARTMENT

G.O.Ms No.123

Date:30.06.2017.

Read the following:

1. The Telangana Goods and Services Tax Act,2017 (Act.No.23 of 2017) published in Extraordinary issue of Telangana Gazette No.24, Part.IV.B,Dt:27.05.2017.
2. From Commissioner of Commercial Taxes, Telangana, Hyderabad, Letter CCT's Ref No. A(1)/74/2017, Dt:29-06-2017.

ORDER :

The following Notifications will be published in an Extra-ordinary issue of the Telangana Gazette dated:30.06.2017.

NOTIFICATION

1. In exercise of the powers conferred by sub-section (3) of section 1 of the Telangana Goods and Services Tax Act, 2017 (Act No. 23 of 2017), the State Government hereby appoints the 1st day of July, 2017, as the date on which the provisions of sections 6 to 9, 11 to 21, 31 to 41, 42 except the proviso to sub-section (9) of sections 42 and 43, 44 to 50, 53 to 138, 140 to 145, 147 to 163, 165 to 174 of the said Act, shall come into force.

2. In exercise of the powers conferred under sub-section (2) of section 72 of the Telangana Goods and Services Tax Act, 2017(Act No.23 of 2017), the Government of Telangana hereby directs that all Public and Private banks in the State and all the Officers of the **Revenue, Industries, Roads and Buildings, Transport Department, Mines Department and State Treasury Departments** to assist the proper Officers under the TGST Act, 2017 in implementation of the said Act, when called upon to do so by the Principal / Chief Commissioner of State Tax.

3. In exercise of the powers conferred under sub-section (8) of section 67 of the Telangana Goods and Services Tax Act, 2017(Act No.23 of 2017), the Government of Telangana hereby notifies the following classes of goods to be of perishable or hazardous nature:-

(A) Goods of perishable Nature:

- (i) All kinds of meat and meat products including those in frozen state.
- (ii) All kinds of aquatic products such as fish, prawns, etc., including those in frozen state.
- (iii)Milk of all kinds.
- (iv)All classes of fruits and vegetables.
- (v) All kinds of Ice products including ice-creams and snow.
- (vi)All kinds of cooked/semi-cooked food.

(PTO)

(B) Goods of hazardous nature:

- (i) All kinds of explosives, Inflammables and poisonous gases including fire crackers

4. In exercise of the powers conferred under the proviso to sub-section (1) of section 10 of the Telangana State Goods and Services Tax Act, 2017(Act No.23 of 2017), the Government of Telangana hereby notifies that the limit for composition levy as prescribed in the said section of the Act is increased to Rs.75.00 lakhs (Rupees Seventy Five lakhs only).

2. This notification shall come into force with effect on and from the 1st day of July, 2017.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF TELANGANA)

**SOMESH KUMAR
PRINCIPAL SECRETARY TO GOVERNMENT**

To:

The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing) Telangana, Hyderabad for publication of the Notification (he is requested to supply 100 copies of the notification to this Department and 300 copies to Commissioner of Commercial Taxes, Telangana, Hyderabad)

The Commissioner of Commercial Taxes, Telangana State, Hyderabad
The General Administration (Vigilance & Enforcement) Department,
Telangana, B.R.K.R. Building, Hyderabad

The Secretary, TVAT Appellate Tribunal, Nampally, Hyderabad

The Director General, General Administration(Vigilance&Enforcement)Dept.,
Telangana State, B.R.K.R.Buildings, Hyderabad

Copy to:

The Accountant General, O/o the AG, Telangana State, Hyderabad.

The Law (E) Department

The P.S. to the Addl. Principal Secretary to Hon'ble Chief Minister,
Government of Telangana

The P.S. to Principal Secretary to Government (CT & Ex), Revenue Department
Sf/Sc

//FORWARDED :: :: BY ORDER//

SECTION OFFICER